

Section 1373g, act May 29, 1944, ch. 214, § 8, 58 Stat. 269, related to annual estimates of annuity appropriations under sections 1373 to 1373g of this title.

Section 1374, acts July 24, 1947, ch. 308, § 1, 61 Stat. 415; Sept. 26, 1950, ch. 1049, § 2(a)(2), 64 Stat. 1038, related to retirement of certain Panama Canal Railroad Company employees.

Section 1374a, acts July 24, 1947, ch. 308, § 2, 61 Stat. 415; Sept. 26, 1950, ch. 1049, § 2(a)(2), 64 Stat. 1038, related to transfer of pension fund assets of Panama Canal Railroad Company.

Section 1374b, acts July 24, 1947, ch. 308, § 3, 61 Stat. 416; Sept. 26, 1950, ch. 1049, § 2(a)(2), 64 Stat. 1038, related to Panama Canal Railroad Company employees' accounts in civil service fund.

Section 1374c, acts July 24, 1947, ch. 308, § 4, 61 Stat. 416; Sept. 26, 1950, ch. 1049, § 2(a)(2), 64 Stat. 1038, related to redeposit of Panama Canal Railroad Company contribution funds.

Section 1374d, acts July 24, 1947, ch. 308, § 5, 61 Stat. 416; Sept. 26, 1950, ch. 1049, § 2(a)(2), 64 Stat. 1038, related to certain Panama Canal Railroad Company employee annuities.

§§ 1381, 1382. Transferred

CODIFICATION

Section 1381, act July 2, 1940, ch. 516, § 1, 54 Stat. 724, related to setting aside Barro Colorado Island in Gatun Lake for scientific observation, and was transferred to section 79 of Title 20, Education.

Section 1382, act July 2, 1940, ch. 516, § 2, 54 Stat. 724; 1946 Reorg. Plan No. 3, § 801, eff. July 16, 1946, 11 F.R. 7877, 60 Stat. 1101, related to preservation of natural features of area, and was transferred to section 79a of Title 20.

§ 1383. Repealed. Pub. L. 89-554, § 8(a), Sept. 6, 1966, 80 Stat. 650

Section, act July 2, 1940, ch. 516, § 3, 54 Stat. 724, provided for appointment and compensation of Board of Directors of Canal Zone Biological Area.

§§ 1384 to 1387. Transferred

CODIFICATION

Section 1384, act July 2, 1940, ch. 516, § 4, 54 Stat. 724; 1946 Reorg. Plan No. 3, § 801, eff. July 16, 1946, 11 F.R. 7877, 60 Stat. 1101, related to functions of Smithsonian Institution, and was transferred to section 79b of Title 20, Education.

Section 1385, act July 2, 1940, ch. 516, § 5, 54 Stat. 725; 1946 Reorg. Plan No. 3, § 801, eff. July 16, 1946, 11 F.R. 7877, 60 Stat. 1101, related to resident manager, and was transferred to section 79c of Title 20.

Section 1386, act July 2, 1940, ch. 516, § 6, 54 Stat. 725; 1946 Reorg. Plan No. 3, § 801, eff. July 16, 1946, 11 F.R. 7877, 60 Stat. 1101, related to deposit of receipts into treasury, and was transferred to section 79d of Title 20.

Section 1387, act July 2, 1940, ch. 516, § 7, 54 Stat. 725, related to authorization of appropriations, and was transferred to section 79e of Title 20.

CHAPTER 7—VIRGIN ISLANDS

SUBCHAPTER I—GENERAL PROVISIONS

- Sec.
1391. Repealed.
1392. Local laws continued; courts.
1392a to 1393. Repealed.
1394. Customs duties and internal-revenue taxes.
1395. Tax laws continued; tax on sugar.
1396. Duties and taxes covered into Virgin Islands treasury.
1397. Income tax laws of United States in force; payment of proceeds; levy of surtax on all taxpayers.
1398 to 1400. Omitted or Repealed.

- Sec.
1401. Equalization of taxes on real property; declaration of policy.
1401a. Valuation of real property for assessment; uniformity of rates.
1401b. Rate of tax in absence of local laws; regulations by President for assessment and collection pending adoption of local laws.
1401c. Depository.
1401d. Omitted.
1401e. Exemptions from taxation; authority of municipalities to alter, amend, or repeal existing laws.
1401f. Omitted.
1402. Extension of industrial alcohol and internal revenue laws to Virgin Islands.
1403. Issuance of bonds or other obligations by government or municipalities; use of proceeds; limit on public indebtedness; terms, execution, interest rate, and sale price; taxes.
1403a. Expenditure of bond proceeds for public improvements.
1403b. Bond liability of United States.

SUBCHAPTER II—CIVIL GOVERNMENT

1405. Geographical application of subchapter; land and waters included in term "Virgin Islands".
1405a, 1405b. Repealed.
1405c. Transfer of property to government.
(a) Property not reserved.
(b) Applicability of United States law.
(c) Applicability of tonnage duties.
(d) Presidential determination of applicable laws.
(e) Existing powers of United States officers unaffected.
1405d to 1405p. Repealed.
1405q. Laws continued in force until modified; patent, trade mark, and copyright laws extended to Virgin Islands; jurisdiction of district court.
1405r to 1406e. Repealed or Omitted.
1406f. Judicial process; title of criminal prosecutions.
1406g. Repealed.
1406h. Taxes, duties and fees as funds for benefit of municipalities; appropriations.
1406i. Taxes and fees; power to assess and collect; ports of entry; export duties.
1406j, 1406k. Repealed.
1406l. Effective date.
1406m. Short title.

SUBCHAPTER III—VIRGIN ISLANDS CORPORATION

1407 to 1407i. Repealed.

SUBCHAPTER IV—PUBLIC HOUSING

1408. Legislative authority to create authorities; appointment of members; powers of authorities.
1408a. Issuance of notes, bonds, and obligations.
1408b. Authorization of loans, conveyances, etc., by government and municipalities.
1408c. Grants-in-aid by Federal Government.
1408d. Ratification of prior acts.
1408e. Additional powers.

SUBCHAPTER V—INTERNAL DEVELOPMENT

1409 to 1409j. Repealed.

SUBCHAPTER VI—AGRICULTURAL PROGRAM

1409m to 1409o. Repealed.

SUBCHAPTER I—GENERAL PROVISIONS

ADDITIONAL PROVISIONS

For additional provisions, constituting a revision of the Organic Act of the Virgin Islands of the United States, see section 1541 et seq. of this title.

CODIFICATION

A new organic act, or basic charter of civil government, for the people of the Virgin Islands of the United States, was passed in 1954. Act July 22, 1954, ch. 558, 68 Stat. 497, known as the Revised Organic Act of the Virgin Islands, is set out as section 1541 et seq. of this title. Section 8(c) of the Revised Organic Act, set out as section 1574(c) of this title, provides that laws of the United States, set out generally in this chapter, as well as local laws and ordinances, including provisions of the Organic Act of the Virgin Islands of the United States, act June 22, 1936, ch. 699, 49 Stat. 1807, section 1405 et seq. of this title, in force on July 22, 1954, and not inconsistent with act July 22, 1954, are to remain in force and effect until otherwise changed.

CONSTITUTIONS FOR VIRGIN ISLANDS AND GUAM:
ESTABLISHMENT; CONGRESSIONAL AUTHORIZATION

Pub. L. 94-584, Oct. 21, 1976, 90 Stat. 2899, as amended by Pub. L. 96-597, title V, §501, Dec. 24, 1980, 94 Stat. 3479, provided:

“[Section 1. Authorization to organize governments] That the Congress, recognizing the basic democratic principle of government by the consent of the governed, authorities the peoples of the Virgin Islands and of Guam, respectively, to organize governments pursuant to constitutions of their own adoption as provided in this Act.

“SEC. 2. [Constitutional conventions and draft provisions] (a) The Legislatures of the Virgin Islands and Guam, respectively, are authorized to call constitutional conventions to draft, within the existing territorial-Federal relationship, constitutions for the local self-government of the people of the Virgin Islands and Guam.

“(b) Such constitutions shall—

“(1) recognize, and be consistent with, the sovereignty of the United States over the Virgin Islands and Guam, respectively, and the supremacy of the provisions of the Constitution, treaties, and laws of the United States applicable to the Virgin Islands and Guam, respectively, including, but not limited to, those provisions of the Organic Act [this chapter] and Revised Organic Act of the Virgin Islands [section 1541 et seq. of this title] and the Organic Act of Guam [section 1421 et seq. of this title] which do not relate to local self-government.

“(2) provide for a republican form of government, consisting of three branches: executive, legislative, and judicial;

“(3) contain a bill of rights;

“(4) deal with the subject matter of those provisions of the Revised Organic Act of the Virgin Islands of 1954, as amended, and the Organic Act of Guam, as amended, respectively, which relate to local self-government;

“(5) with reference to Guam, provide that the voting franchise may be vested only in residents of Guam who are citizens of the United States;

“(6) provide for a system of local courts consistent with the provisions of the Revised Organic Act of the Virgin Islands, as amended; and

“(7) provide for the establishment of a system of local courts the provisions of which shall become effective no sooner than upon the enactment of legislation regulating the relationship between the local courts of Guam with the Federal judicial system.

“SEC. 3. [Selection and qualifications of members] The members of such constitutional conventions shall be chosen as provided by the laws of the Virgin Islands and Guam, respectively (enacted after the date of enactment of this Act [Oct. 21, 1976]): *Provided, however*, That no person shall be eligible to be a member of the constitutional conventions, unless he is a citizen of the United States and qualified to vote in the Virgin Islands and Guam, respectively.

“SEC. 4. [Submittal of proposed constitutions to governors and President] The conventions shall submit to the Governor of the Virgin Islands a proposed constitu-

tion for the Virgin Islands and to the Governor of Guam a proposed constitution for Guam which shall comply with the requirements set forth in section 2(b) above. Such constitutions shall be submitted to the President of the United States by the Governors of the Virgin Islands and Guam.

“SEC. 5. [Transmittal to Congress and submittal to voters] Within sixty calendar days after the respective date on which he has received each constitution, the President shall transmit such constitution together with his comments to the Congress. The constitution, in each case, shall be deemed to have been approved by the Congress within sixty legislative days (not interrupted by an adjournment sine die of the Congress) after its submission by the President, unless prior to that date the Congress has approved the constitution, or modified or amended it, in whole or in part, by joint resolution. As so approved or modified, the constitutions shall be submitted to the qualified voters of the Virgin Islands and Guam, respectively, for acceptance or rejection through islandwide referendums to be conducted as provided under the laws of the Virgin Islands and Guam, respectively, (enacted after the date of enactment of this Act) [Oct. 21, 1976]. Upon approval by not less than a majority of the votes (counting only the affirmative or negative votes) participating in such referendums, the constitutions shall become effective in accordance with their terms.”

DELEGATE TO CONGRESS FROM VIRGIN ISLANDS

Provisions respecting representation in Congress by a Delegate from Virgin Islands to the House of Representatives, see section 1711 et seq. of this title.

§ 1391. Repealed. Pub. L. 89-554, §8(a), Sept. 6, 1966, 80 Stat. 643

Section, act Mar. 3, 1917, ch. 171, §1, 39 Stat. 1132, provided for appointment and pay of Governor of Virgin Islands and other employees.

§ 1392. Local laws continued; courts

Until Congress shall otherwise provide, insofar as compatible with the changed sovereignty and not in conflict with the provisions of this section and sections 1391¹ and 1394 to 1396 of this title, the laws regulating elections and the electoral franchise as set forth in the code of laws published at Amalienborg the 6th day of April, 1906, and the other local laws, in force and effect in said islands on the 17th day of January, 1917, shall remain in force and effect in said islands, and the same shall be administered by the civil officials and through the local judicial tribunals established in said islands, respectively; and the orders, judgments, and decrees of said judicial tribunals shall be duly enforced. With the approval of the President, or under such rules and regulations as the President may prescribe, any of said laws may be repealed, altered, or amended by the colonial council having jurisdiction. The jurisdiction of the judicial tribunals of said islands shall extend to all judicial proceedings and controversies in said islands to which the United States or any citizen thereof may be a party.

(Mar. 3, 1917, ch. 171, §2, 39 Stat. 1132; June 25, 1948, ch. 646, §39, 62 Stat. 992.)

REFERENCES IN TEXT

Section 1391 of this title, referred to in text, was repealed by Pub. L. 89-554, §8(a), Sept. 6, 1966, 80 Stat. 643.

¹ See References in Text note below.

AMENDMENTS

1948—Act June 25, 1948, repealed last sentence relating to appeals. See section 1294 of Title 28, Judiciary and Judicial Procedure.

EFFECTIVE DATE OF 1948 AMENDMENT

Amendment by act June 25, 1948, effective Sept. 1, 1948, see section 38 of that act set out as an Effective Date note preceding section 1 of Title 28, Judiciary and Judicial Procedure.

§ 1392a. Repealed. Pub. L. 89-554, § 8(a), Sept. 6, 1966, 80 Stat. 650, 654

Section, acts May 24, 1940, ch. 209, § 3, 54 Stat. 220; July 31, 1946, ch. 704, § 1, 60 Stat. 716; June 25, 1948, ch. 646, § 30, 62 Stat. 991, related to salary of judge of District Court.

Section was formerly classified to section 5a of Title 28 prior to the general revision and enactment of Title 28, Judiciary and Judicial Procedure, by act June 25, 1948, ch. 646, § 1, 62 Stat. 869.

§ 1392b. Repealed. Pub. L. 97-357, title III, § 308(c), Oct. 19, 1982, 96 Stat. 1710

Section, act July 1, 1932, ch. 370, § 2, 47 Stat. 565, vested in District Court of Virgin Islands jurisdiction of prosecutions for violations of section 1399 of this title, relating to obstruction of navigable waters.

§ 1393. Repealed. Pub. L. 97-357, title III, § 308(a), Oct. 19, 1982, 96 Stat. 1710

Section, act July 12, 1921, ch. 44, § 1, 42 Stat. 123, declared as ineligible to hold office as a member of colonial councils of Virgin Islands or any other public office under Virgin Islands government, anyone owing allegiance to any country other than United States.

§ 1394. Customs duties and internal-revenue taxes

There shall be levied, collected, and paid upon all articles coming into the United States or its possessions from the Virgin Islands the rates of duty and internal-revenue taxes which are required to be levied, collected, and paid upon like articles imported from foreign countries: *Provided*, That all articles, the growth or product of, or manufactured in, such islands, from materials the growth or product of such islands or of the United States, or of both, or which do not contain foreign materials to the value of more than 20 per centum of their total value, upon which no drawback of customs duties has been allowed therein, coming into the United States from such islands shall be admitted free of duty. In determining whether such a Virgin Islands article contains foreign material to the value of more than 20 per centum, no material shall be considered foreign which, at the time the Virgin Islands article is entered, or withdrawn from warehouse, for consumption, may be imported into the continental United States free of duty generally.

(Mar. 3, 1917, ch. 171, § 3, 39 Stat. 1133; Sept. 7, 1950, ch. 909, 64 Stat. 784.)

AMENDMENTS

1950—Act Sept. 7, 1950, permitted free entry of articles into the United States from the Virgin Islands when such articles contain foreign materials which may be imported directly into the United States free of duty.

CROSS REFERENCES

Customs duties, see General Headnote 3(a) under section 1202 of Title 19, Customs Duties.

Industrial alcohol plants, application of internal revenue laws to Virgin Islands, see section 5314 of Title 26, Internal Revenue Code.

Internal revenue, special provisions applicable to Virgin Islands, see sections 7652 and 7653 of Title 26.

SECTION REFERRED TO IN OTHER SECTIONS

This section is referred to in sections 1392, 1396 of this title.

§ 1395. Tax laws continued; tax on sugar

Until Congress shall otherwise provide all laws now imposing taxes in the said West Indian Islands, including the customs laws and regulations, shall, insofar as compatible with the changed sovereignty and not otherwise herein provided, continue in force and effect, except that articles the growth, product, or manufacture of the United States shall be admitted there free of duty: *Provided*, That upon exportation of sugar to any foreign country, or the shipment thereof to the United States or any of its possessions, there shall be levied, collected, and paid thereon an export duty of \$6 per ton of two thousand pounds, irrespective of polariscope test, in lieu of any export tax now required by law: *Provided further*, That the internal revenue taxes levied by the Colonial Council of Saint Croix, or by the Colonial Council of Saint Thomas and Saint John, in pursuance of the authority granted by this section and sections 1391,¹ 1392, 1394, and 1396 of this title on articles, goods, wares, or merchandise may be levied and collected as the Colonial Council of Saint Croix, or as the Colonial Council of Saint Thomas and Saint John, may direct, on the articles subject to said tax, as soon as the same are manufactured, sold, used, or brought into the island: *And provided further*, That no discrimination be made between the articles imported from the United States or foreign countries and similar articles produced or manufactured in the municipality of Saint Croix, or in the municipality of Saint Thomas and Saint John, respectively. The officials of the Customs and Postal Services of the United States are directed to assist the appropriate officials of the municipality of Saint Croix, or of the municipality of Saint Thomas and Saint John, in the collection of these taxes.

(Mar. 3, 1917, ch. 171, § 4, 39 Stat. 1133; Feb. 25, 1927, ch. 192, § 5, 44 Stat. 1235; June 24, 1932, ch. 275, 47 Stat. 333.)

REFERENCES IN TEXT

The customs laws, referred to in text, are classified generally to Title 19, Customs Duties.

Section 1391 of this title, referred to in text, was repealed by Pub. L. 89-554, § 8(a), Sept. 6, 1966, 80 Stat. 643.

AMENDMENTS

1932—Act June 24, 1932, inserted provisos permitting local levy of internal revenue taxes, prohibiting discrimination against imports, and directing customs and postal services to assist in collecting taxes.

1927—Act Feb. 25, 1927, reduced export duty on sugar from \$8 to \$6 per ton.

¹ See References in Text note below.

SECTION REFERRED TO IN OTHER SECTIONS

This section is referred to in sections 1392, 1396 of this title.

§ 1396. Duties and taxes covered into Virgin Islands treasury

The duties and taxes collected in pursuance of sections 1394 and 1395 of this title shall not be covered into the general fund of the Treasury of the United States, but shall be used and expended for the government and benefit of the Virgin Islands, under such rules and regulations as the President may prescribe.

(Mar. 3, 1917, ch. 171, § 5, 39 Stat. 1133.)

CROSS REFERENCES

Disposition of proceeds of taxes on articles produced in the Virgin Islands and transported into the United States, see section 7652 of Title 26, Internal Revenue Code.

Use of proceeds of customs duties and taxes collected in the Virgin Islands, see section 1642 of this title.

SECTION REFERRED TO IN OTHER SECTIONS

This section is referred to in section 1392 of this title.

§ 1397. Income tax laws of United States in force; payment of proceeds; levy of surtax on all taxpayers

The income-tax laws in force in the United States of America and those which may hereafter be enacted shall be held to be likewise in force in the Virgin Islands of the United States, except that the proceeds of such taxes shall be paid into the treasuries of said islands: *Provided further*, That, notwithstanding any other provision of law, the Legislature of the Virgin Islands is authorized to levy a surtax on all taxpayers in an amount not to exceed 10 per centum of their annual income tax obligation to the government of the Virgin Islands.

(July 12, 1921, ch. 44, § 1, 42 Stat. 123; Aug. 19, 1976, Pub. L. 94-392, § 5, 90 Stat. 1195.)

REFERENCES IN TEXT

The income-tax laws in force in the United States of America, referred to in text, are classified to Title 26, Internal Revenue Code.

CODIFICATION

Section is from act July 12, 1921, popularly known as the Naval Service Appropriation Act, 1922.

AMENDMENTS

1976—Pub. L. 94-392 inserted proviso authorizing Legislature of Virgin Islands to levy a surtax, not to exceed 10 per centum, on annual income tax obligation of all taxpayers.

APPLICATION OF WESTERN HEMISPHERE TRADE CORPORATION PROVISION UNDER THE VIRGIN ISLANDS TAX LAWS

Pub. L. 92-178, title III, § 307, Dec. 10, 1971, 85 Stat. 524, provided that for purposes of applying the income tax laws of the United States with respect to the Virgin Islands under this section, subpart C of part III of subchapter N of chapter 1 of the Internal Revenue Code of 1954 [former 26 U.S.C. 921, 922] (relating to Western Hemisphere Trade Corporations) shall be treated as having been repealed effective with respect to taxable years beginning after Dec. 10, 1971.

CROSS REFERENCES

All provisions of laws of the United States applicable to assessment and collection of taxes imposed by Inter-

nal Revenue Code as applicable to possessions, see section 7651 of Title 26, Internal Revenue Code.

Disposition of proceeds of taxes on articles produced in the Virgin Islands and transported into the United States, see section 7652 of Title 26.

Use of proceeds of United States income tax collected in the Virgin Islands, see section 1642 of this title.

Taxation of income derived from sources within the United States, see section 933 of Title 26.

SECTION REFERRED TO IN OTHER SECTIONS

This section is referred to in title 26 section 934.

§ 1398. Omitted

CODIFICATION

Section, act July 1, 1922, ch. 259, 42 Stat. 788, which related to quarantine and passport fees, was from the Navy Department and Naval Service Appropriation Act, 1923, was not repeated in subsequent years. See section 1642 of this title.

§ 1399. Repealed. Pub. L. 97-357, title III, § 308(b), Oct. 19, 1982, 96 Stat. 1710

Section, acts July 3, 1930, ch. 847, § 8, 46 Stat. 948; July 1, 1932, ch. 370, § 1, 47 Stat. 565, made applicable to the Virgin Islands and the navigable waters thereof, certain provisions of Title 33, Navigation and Navigable Waters, relating to obstruction of navigable waters.

§ 1400. Repealed. Pub. L. 98-454, title VII, § 709, Oct. 5, 1984, 98 Stat. 1741

Section, act May 20, 1932, ch. 194, 47 Stat. 160, related to extension of admiralty laws of the United States to Virgin Islands.

EFFECTIVE DATE OF REPEAL

Repeal effective on ninetieth day following Oct. 5, 1984, see section 1005 of Pub. L. 98-454, set out as an Effective Date of 1984 Amendment note under section 1424 of this title.

§ 1401. Equalization of taxes on real property; declaration of policy

It is the policy of Congress to equalize and more equitably to distribute existing taxes on real property in the Virgin Islands of the United States and to reduce the burden of taxation now imposed on land in productive use in such islands.

(May 26, 1936, ch. 450, § 1, 49 Stat. 1372.)

SECTION REFERRED TO IN OTHER SECTIONS

This section is referred to in sections 1401b, 1401e of this title.

§ 1401a. Valuation of real property for assessment; uniformity of rates

For the calendar year 1936 and for all succeeding years all taxes on real property in the Virgin Islands shall be computed on the basis of the actual value of such property and the rate in each municipality of such islands shall be the same for all real property subject to taxation in such municipality whether or not such property is in cultivation and regardless of the use to which such property is put.

(May 26, 1936, ch. 450, § 2, 49 Stat. 1372.)

SECTION REFERRED TO IN OTHER SECTIONS

This section is referred to in sections 1401b, 1401e of this title.

§ 1401b. Rate of tax in absence of local laws; regulations by President for assessment and collection pending adoption of local laws

Until local tax laws conforming to the requirements of sections 1401 to 1401e of this title are in effect in a municipality the tax on real property in such municipality for any calendar year shall be at the rate of 1.25 per centum of the assessed value. If the legislative authority of a municipality failed to enact laws for the levy, assessment, collection, or enforcement of any tax imposed under authority of said sections, within three months after May 26, 1936, the President shall prescribe regulations for the levy, assessment, collection, and enforcement of such tax, which shall be in effect until the legislative authority of such municipality shall make regulations for such purposes.

(May 26, 1936, ch. 450, § 3, 49 Stat. 1372.)

CROSS REFERENCES

Excess or additional rate of taxation for servicing outstanding bonds authorized, see section 1403 of this title.

SECTION REFERRED TO IN OTHER SECTIONS

This section is referred to in section 1401e of this title.

§ 1401c. Depository

All taxes so levied and collected shall be deposited in the municipal treasury of the municipality in which such taxes are collected.

(May 26, 1936, ch. 450, § 4, 49 Stat. 1372.)

SECTION REFERRED TO IN OTHER SECTIONS

This section is referred to in sections 1401b, 1401e of this title.

§ 1401d. Omitted

CODIFICATION

Section, acts May 26, 1936, ch. 450, § 5, 49 Stat. 1372; June 30, 1949, ch. 285, § 12, 63 Stat. 356, which related to payments to be made by the Virgin Islands Corporation into municipal treasuries of the Virgin Islands in lieu of certain taxes, valuation of real property in the Virgin Islands owned by the Virgin Islands Corporation as a basis for determining the amount of taxation, and payment to be made for any property owned by the United States in the Virgin Islands used for ordinary business or commercial purposes, was omitted in view of the termination of the Corporation program on June 30, 1965, and subsequent dissolution of the Corporation on July 1, 1966, and the repeal of sections 1407 to 1407i of this title, which provided the basic authority for the Corporation, by Pub. L. 97-357, title III, § 308(e), Oct. 19, 1982, 96 Stat. 1710.

§ 1401e. Exemptions from taxation; authority of municipalities to alter, amend, or repeal existing laws

Nothing in sections 1401 to 1401e of this title shall be construed as altering, amending, or repealing exemptions from taxation, existing on May 26, 1936, of property used for educational, charitable, or religious purposes. Subject to the provisions of said sections, the legislative authority of the respective municipalities is empowered to alter, amend, or repeal, subject to the approval of the Governor, any law imposing taxes on real and personal property on May 26, 1936.

(May 26, 1936, ch. 450, § 6, 49 Stat. 1373.)

SECTION REFERRED TO IN OTHER SECTIONS

This section is referred to in section 1401b of this title.

§ 1401f. Omitted

CODIFICATION

Section, act Oct. 5, 1992, Pub. L. 102-381, title I, 106 Stat. 1392, which authorized Territorial and local governments of Virgin Islands to make purchases through General Services Administration, was from the Department of the Interior and Related Agencies Appropriations Act, 1992, and was not repeated in subsequent appropriation acts. See section 1469e of this title. Similar provisions were contained in the following prior appropriation acts:

Nov. 13, 1991, Pub. L. 102-154, title I, 105 Stat. 1007.
 Nov. 5, 1990, Pub. L. 101-512, title I, 104 Stat. 1932.
 Oct. 23, 1989, Pub. L. 101-121, title I, 103 Stat. 716.
 Sept. 27, 1988, Pub. L. 100-446, title I, 102 Stat. 1797.
 Dec. 22, 1987, Pub. L. 100-202, § 101(g) [title I], 101 Stat. 1329-213, 1329-231.
 Oct. 18, 1986, Pub. L. 99-500, § 101(h) [title I], 100 Stat. 1783-242, 1783-258, and Oct. 30, 1986, Pub. L. 99-591, § 101(h) [title I], 100 Stat. 3341-242, 3341-258.
 Dec. 19, 1985, Pub. L. 99-190, § 101(d) [title I], 99 Stat. 1224, 1238.
 Oct. 12, 1984, Pub. L. 98-473, title I, § 101(c) [title I], 98 Stat. 1837, 1851.
 Nov. 4, 1983, Pub. L. 98-146, title I, 97 Stat. 931.
 Dec. 30, 1982, Pub. L. 97-394, title I, 96 Stat. 1979.
 Dec. 23, 1981, Pub. L. 97-100, title I, 95 Stat. 1401.
 Dec. 12, 1980, Pub. L. 96-514, title I, 94 Stat. 2969.
 Nov. 27, 1979, Pub. L. 96-126, title I, 93 Stat. 965.
 Oct. 17, 1978, Pub. L. 95-465, title I, 92 Stat. 1289.
 July 26, 1977, Pub. L. 95-74, title I, 91 Stat. 295.
 July 31, 1976, Pub. L. 94-373, title I, 90 Stat. 1052.
 Dec. 23, 1975, Pub. L. 94-165, title I, 89 Stat. 987.
 Aug. 31, 1974, Pub. L. 93-404, title I, 88 Stat. 812.
 Oct. 4, 1973, Pub. L. 93-120, title I, 87 Stat. 433.
 Aug. 10, 1972, Pub. L. 92-369, title I, 86 Stat. 512.
 Aug. 10, 1971, Pub. L. 92-76, title I, 85 Stat. 233.
 July 31, 1970, Pub. L. 91-361, title I, 84 Stat. 673.
 Oct. 29, 1969, Pub. L. 91-98, title I, 83 Stat. 151.
 July 26, 1968, Pub. L. 90-425, title I, 82 Stat. 430.
 June 24, 1967, Pub. L. 90-28, title I, 81 Stat. 63.
 May 31, 1966, Pub. L. 89-435, title I, 80 Stat. 174.
 June 28, 1965, Pub. L. 89-52, title I, 79 Stat. 179.
 July 7, 1964, Pub. L. 88-356, title I, 78 Stat. 278.
 July 26, 1963, Pub. L. 88-79, title I, 77 Stat. 102.
 Aug. 9, 1962, Pub. L. 87-578, title I, 76 Stat. 339.
 Aug. 3, 1961, Pub. L. 87-122, title I, 75 Stat. 250.
 May 13, 1960, Pub. L. 86-455, title I, 74 Stat. 112.
 June 23, 1959, Pub. L. 86-60, title I, 73 Stat. 101.
 June 4, 1958, Pub. L. 85-439, title I, 72 Stat. 163.
 July 1, 1957, Pub. L. 85-77, title I, 71 Stat. 265.
 June 13, 1956, ch. 380, title I, 70 Stat. 264.
 June 16, 1955, ch. 147, title I, 69 Stat. 149.
 July 1, 1954, ch. 446, title I, 68 Stat. 372.
 July 31, 1953, ch. 298, title I, 67 Stat. 273.
 July 9, 1952, ch. 597, title I, 66 Stat. 457.
 Aug. 31, 1951, ch. 375, title I, 65 Stat. 263.
 Sept. 6, 1950, ch. 896, Ch. VII, title I, 64 Stat. 694.

§ 1402. Extension of industrial alcohol and internal revenue laws to Virgin Islands

Title III of the National Prohibition Act, as amended, and all provisions of the internal revenue laws relating to the enforcement thereof, are extended to and made applicable to the Virgin Islands, from and after August 27, 1935. The Insular Government shall advance to the Treasury of the United States such funds as may be required from time to time by the Secretary of the Treasury for the purpose of defraying all ex-

penses incurred by the Treasury Department in connection with the enforcement in the Virgin Islands of the said Title III and regulations promulgated thereunder. The funds so advanced shall be deposited in a separate trust fund in the Treasury of the United States and shall be available to the Treasury Department for the purposes of this section.

(June 26, 1936, ch. 830, title III, § 329(c), 49 Stat. 1957.)

REFERENCES IN TEXT

The National Prohibition Act, as amended, referred to in text, is act Oct. 28, 1919, ch. 85, 41 Stat. 305, as amended. Title III of such Act was classified principally to chapter 3 (§ 71 et seq.) of Title 27, Intoxicating Liquors, and was omitted from the Code in view of the incorporation of such provisions in the Internal Revenue Code of 1939, and subsequently into the Internal Revenue Code of 1986.

The internal revenue laws, referred to in text, are classified generally to Title 26, Internal Revenue Code.

CODIFICATION

Provisions similar to those comprising this section relating to Puerto Rico are classified to section 734a of this title.

CROSS REFERENCES

Industrial alcohol plants, application of internal revenue laws to Virgin Islands, see section 5314 of Title 26, Internal Revenue Code.

§ 1403. Issuance of bonds or other obligations by government or municipalities; use of proceeds; limit on public indebtedness; terms, execution, interest rate, and sale price; taxes

To construct, improve, extend, better, repair, reconstruct, acquire, and operate any and all types of public works which shall include, but not be limited to, streets, bridges, wharves, and harbor facilities, sewers and sewage-disposal plants, municipal buildings, schools, libraries, gymnasias and athletic fields, fire houses, electric distribution systems or other work pertaining to electric systems, and other public utilities, including those owned or operated by the Saint Thomas Power Authority, or to clear slums, accomplish urban redevelopment or provide low-rent housing, negotiable general obligation bonds and other obligations may be issued by the government of the Virgin Islands or any municipality thereof: *Provided*, That no public indebtedness of any municipality thereof shall be incurred in excess of 10 per centum of the aggregate assessed valuation of the taxable real property in such municipality and that no public indebtedness of the government of the Virgin Islands shall be incurred in excess of 10 per centum of the aggregate assessed valuation of the taxable real property in the islands. Bonds issued pursuant to sections 1403 to 1403b of this title shall bear such date or dates, may be in such denominations, may mature in such amounts and at such time or times, not exceeding thirty years from the date thereof, may be payable at such place or places, may be sold at either public or private sale, may be redeemable (either with or without premium) or nonredeemable, may carry such registration privileges as to either principal and interest, or principal only, and may be executed by such officers and

in such manner, as shall be prescribed by the government of the Virgin Islands or of the municipality issuing the bonds. In case any of the officers whose signatures appear on the bonds or coupons shall cease to be such officers before delivery of such bonds, such signature, whether manual or facsimile, shall, nevertheless, be valid and sufficient for all purposes, the same as if such officers had remained in office until such delivery. The bonds so issued shall bear interest at a rate not to exceed 4 per centum per annum, payable semiannually. All such bonds shall be sold for not less than the principal amount thereof plus accrued interest. All bonds issued by the government of the Virgin Islands or any municipality thereof, including specifically interest thereon, shall be exempt from taxation by the Government of the United States, or by the government of the Virgin Islands or any political subdivision thereof, or by any State, Territory, or possession or by any political subdivision of any State, Territory, or possession, or by the District of Columbia: *Provided further*, That the government of the Virgin Islands and any municipality thereof shall be obliged to levy and collect sufficient taxes for servicing any of the outstanding bonds, even if such taxation is required at a rate in excess of or in addition to the tax or tax rate of 1.25 per centum of the assessed value which is provided for in section 1401b of this title.

(Oct. 27, 1949, ch. 769, § 1, 63 Stat. 940.)

SECTION REFERRED TO IN OTHER SECTIONS

This section is referred to in sections 1403a, 1403b, 1408a of this title.

§ 1403a. Expenditure of bond proceeds for public improvements

The proceeds of the bond issues or other obligations herein authorized shall be expended only for the public improvements set forth in section 1403 of this title, or for the reduction of the debt created by such bond issue or obligation, unless otherwise authorized by the Congress.

(Oct. 27, 1949, ch. 769, § 2, 63 Stat. 941.)

SECTION REFERRED TO IN OTHER SECTIONS

This section is referred to in sections 1403, 1403b, 1408a of this title.

§ 1403b. Bond liability of United States

Bonds or other obligations issued pursuant to sections 1403 to 1403b of this title shall not be a debt of the United States, nor shall the United States be liable thereon.

(Oct. 27, 1949, ch. 769, § 3, 63 Stat. 941.)

SECTION REFERRED TO IN OTHER SECTIONS

This section is referred to in sections 1403, 1408a of this title.

SUBCHAPTER II—CIVIL GOVERNMENT

SUBCHAPTER REFERRED TO IN OTHER SECTIONS

This subchapter is referred to in sections 1408a, 1574 of this title.

§ 1405. Geographical application of subchapter; land and waters included in term “Virgin Islands”

The provisions of this subchapter, and the name “the Virgin Islands” as used in this subchapter, shall apply to and include the territorial domain, lands and waters acquired by the United States through cession of the Danish West Indian Islands by the convention between the United States of America and His Majesty the King of Denmark entered into August 4, 1916, and ratified by the Senate on September 7, 1916 (39 Stat. L. 1706).

(June 22, 1936, ch. 699, § 1, 49 Stat. 1807.)

CROSS REFERENCES

Provisions of this subchapter, not inconsistent with section 1541 et seq. of this title as continued in force and effect, see section 1574 of this title.

§§ 1405a, 1405b. Repealed. Pub. L. 97-357, title III, § 307, Oct. 19, 1982, 96 Stat. 1709

Section 1405a, act June 22, 1936, ch. 699, § 2, 49 Stat. 1807, related to division of Virgin Islands into municipality of Saint Croix and municipality of Saint Thomas and Saint John.

Section 1405b, act June 22, 1936, ch. 699, § 3, 49 Stat. 1807, related to constituting into bodies politic and juridic of inhabitants of municipalities of Saint Croix and of Saint Thomas and Saint John.

§ 1405c. Transfer of property to government

(a) Property not reserved

All property which may have been acquired by the United States from Denmark in the Virgin Islands under the convention entered into August 4, 1916, not reserved by the United States for public purposes prior to June 22, 1937, is placed under the control of the Government of the Virgin Islands.

(b) Applicability of United States law

Except as otherwise expressly provided, all laws of the United States for the protection and improvement of the navigable waters of the United States shall apply to the Virgin Islands.

(c) Applicability of tonnage duties

No Federal laws levying tonnage duties, light money, or entrance and clearance fees shall apply to the Virgin Islands.

(d) Presidential determination of applicable laws

The legislature of the Virgin Islands shall have power to enact navigation, boat inspection, and safety laws of local application; but the President shall have power to make applicable to the Virgin Islands such of the navigation, vessel inspection, and coastwise laws of the United States as he may find and declare to be necessary in the public interest, and, to the extent that the laws so made applicable conflict with any laws of local application enacted by the legislature, such laws enacted by the legislature shall have no force and effect.

(e) Existing powers of United States officers unaffected

Nothing in this subchapter shall be construed to affect or impair in any manner the terms and conditions of any authorizations, permits, or

other powers heretofore lawfully granted or exercised in or in respect of the Virgin Islands by any authorized officer or agent of the United States.

(June 22, 1936, ch. 699, § 4, 49 Stat. 1808; Aug. 7, 1939, ch. 515, 53 Stat. 1242; Oct. 31, 1951, ch. 654, § 1(127), 65 Stat. 706; Oct. 19, 1982, Pub. L. 97-357, title III, § 306, 96 Stat. 1709.)

AMENDMENTS

1982—Subsec. (d). Pub. L. 97-357 substituted “legislature” for “Legislative Assembly” wherever appearing.

1951—Subsec. (f). Act Oct. 31, 1951, repealed subsec. (f) which authorized the Secretary of the Interior to lease or sell any property under his administrative supervision in the Virgin Islands not needed for public purposes.

1939—Act Aug. 7, 1939, designated existing provisions as subsecs. (a), (b), (e), and (f) and added subsecs. (c) and (d).

CONSTRUCTION OF VIRGIN ISLANDS PROJECTS BY SECRETARY OF THE ARMY

Pub. L. 101-640, title IV, § 406, Nov. 28, 1990, 104 Stat. 4647, provided that:

“(a) GENERAL RULE.—Upon request of the Governor of the Virgin Islands with respect to a construction project in the Virgin Islands for which Federal financial assistance is available under any law of the United States, the Federal official administering such assistance may make such assistance available to the Secretary instead of the Virgin Islands. The Secretary shall use such assistance to carry out such project in accordance with the provisions of such law.

“(b) LIMITATION ON STATUTORY CONSTRUCTION.—Nothing in this section shall be construed as relieving the Virgin Islands from complying with any requirements for non-Federal cooperation with respect to a construction project carried out with Federal financial assistance provided to the Secretary pursuant to this section; except that the Secretary shall be responsible for complying with administrative and fiscal requirements associated with utilization of such assistance.

“(c) TERMINATION DATE.—Subsection (a) shall not be effective after the last day of the 3-year period beginning on the date of the enactment of this Act [Nov. 28, 1990]; except that the Secretary shall complete construction of any project commenced under subsection (a) before such day.”

EX. ORD. NO. 9170. CERTAIN NAVIGATION LAWS MADE APPLICABLE TO VIRGIN ISLANDS

Ex. Ord. No. 9170, eff. May 21, 1942, 7 F.R. 384, provided in part:

It is ordered that all of the navigation and vessel inspection laws of the United States be, and they are hereby, made applicable to the Virgin Islands of the United States, with the following exceptions:

(1) The coastwise laws of the United States.
(2) The act of Congress approved June 7, 1897 (30 Stat. 96), as amended by the acts of February 19, 1900 (31 Stat. 30), May 25, 1914 (38 Stat. 381), March 1, 1933 (47 Stat. 1417), Aug. 21, 1935 (49 Stat. 668, 669), May 20, 1936 (49 Stat. 1367), and April 22, 1940 (54 Stat. 150).

(3) So much of the vessel inspection laws of the United States as requires the inspection as a passenger vessel of any cargo vessel, foreign or domestic, when carrying more than twelve passengers or persons in addition to the crew.

(4) Federal laws levying tonnage duties, light money, or entrance and clearance fees.

CROSS REFERENCES

Terms of the convention between the United States and Denmark, see Presidential Proclamation of Jan. 25, 1917, 39 Stat. 1706.

SECTION REFERRED TO IN OTHER SECTIONS

This section is referred to in section 1545 of this title.

§§ 1405d to 1405g. Repealed. Pub. L. 97-357, title III, § 307, Oct. 19, 1982, 96 Stat. 1709

Section 1405d, act June 22, 1936, ch. 699, § 5, 49 Stat. 1808, related to composition, election, and legislative powers of Municipal Council of Saint Croix.

Section 1405e, act June 22, 1936, ch. 699, § 6, 49 Stat. 1808, related to composition, election, and legislative powers of Municipal Council of Saint Thomas and Saint John.

Section 1405f, act June 22, 1936, ch. 699, § 7, 49 Stat. 1808, related to composition, meetings, and powers of two municipal councils to be known as the Legislative Assembly of the Virgin Islands.

Section 1405g, act June 22, 1936, ch. 699, § 8, 49 Stat. 1809, related to time of holding elections.

§§ 1405h, 1405i. Repealed. Pub. L. 89-554, § 8(a), Sept. 6, 1966, 80 Stat. 649

Section 1405h, act June 22, 1936, ch. 699, § 9, 49 Stat. 1809, related to eligibility for membership in municipal councils.

Section 1405i, act June 22, 1936, ch. 699, § 10, 49 Stat. 1809, related to compensation and travel expenses of municipal council members.

§§ 1405j to 1405p. Repealed. Pub. L. 97-357, title III, § 307, Oct. 19, 1982, 96 Stat. 1709

Section 1405j, act June 22, 1936, ch. 699, § 11, 49 Stat. 1809, related to powers of municipal councils, exemption of members from liability for debate in council, and privilege from arrest.

Section 1405k, act June 22, 1936, ch. 699, § 12, 49 Stat. 1809, related to appointment by each municipal council of members to serve on Municipal Committee and powers of Municipal Committee.

Section 1405l, act June 22, 1936, ch. 699, § 13, 49 Stat. 1810, related to time and place of meetings of each municipal council.

Section 1405m, act June 22, 1936, ch. 699, § 14, 49 Stat. 1810, related to introduction of bills in municipal councils by Governor, submission to councils of a budget of estimated receipts and expenditures, and submission of reports.

Section 1405n, act June 22, 1936, ch. 699, § 15, 49 Stat. 1810, related to quorum of councils, vote on adoption of bills, and a journal of proceedings.

Section 1405o, act June 22, 1936, ch. 699, § 16, 49 Stat. 1810, related to acts of councils and assembly, approval or veto thereof by Governor, submission of repassed vetoed bills to the President, annulment of acts by Congress, and authorization of appropriations.

Section 1405p, act June 22, 1936, ch. 699, § 17, 49 Stat. 1811, related to vesting of voting franchise in residents of the Virgin Islands who are citizens of the United States and prescription by legislative assembly of additional qualifications.

§ 1405q. Laws continued in force until modified; patent, trade mark, and copyright laws extended to Virgin Islands; jurisdiction of district court

The laws of the United States applicable to the Virgin Islands on June 22, 1936, and all local laws and ordinances in force on such date in the Virgin Islands, not inconsistent with this subchapter, shall continue in force and effect: *Provided*, That the Municipal Council of Saint Croix and the Municipal Council of Saint Thomas and Saint John, and the legislative assembly, shall have power when not inconsistent with this subchapter and within their respective jurisdictions, to amend, alter, modify, or repeal any law of the United States of local application only, or any ordinance, public or private, civil or crimi-

nal, continued in force and effect by this subchapter, except as herein otherwise provided, and to enact new laws and ordinances not inconsistent with this subchapter and not inconsistent with the laws of the United States hereafter made applicable to the Virgin Islands or any part thereof, subject to the power of the Congress to annul the same. The laws of the United States relating to patents, trade marks, and copyrights, and to the enforcement of rights arising thereunder, shall have the same force and effect in the Virgin Islands as in the continental United States, and the District Court of the Virgin Islands shall have the same jurisdiction in causes arising under such laws as is exercised by United States district courts.

(June 22, 1936, ch. 699, § 18, 49 Stat. 1811.)

REFERENCES IN TEXT

The laws of the United States relating to patents, trade marks, and copyrights, referred to in text, are classified generally to Title 35, Patents, chapter 22 (§1051 et seq.) of Title 15, Commerce and Trade, and Title 17, Copyrights.

CROSS REFERENCES

Jurisdiction of District Court of the Virgin Islands, see section 1612 of this title.

Provisions of this subchapter, not inconsistent with section 1541 et seq. of this title as continued in force and effect, see section 1574 of this title.

§ 1405r. Repealed. Pub. L. 97-357, title III, § 307, Oct. 19, 1982, 96 Stat. 1709

Section, act June 22, 1936, ch. 699, § 19, 49 Stat. 1811, related to scope of legislative power of Virgin Islands and prohibition of tax discrimination against property of nonresidents.

§§ 1405s to 1405t. Repealed. Pub. L. 89-554, § 8(a), Sept. 6, 1966, 80 Stat. 649, 651, 655

Section 1405s, acts June 22, 1936, ch. 699, § 20, 49 Stat. 1812; Dec. 26, 1941, ch. 637, 55 Stat. 872, related to executive branch of Government, and to appointment, powers and duties of Governor.

Section 1405s-1, act Oct. 15, 1949, ch. 695, § 5(a), 63 Stat. 880, prescribed compensation of Governor.

This section was not enacted as part of the Organic Act of the Virgin Islands of the United States which comprises this subchapter.

Section 1405t, act June 22, 1936, ch. 699, § 21, 49 Stat. 1812, related to appointment, powers and duties of Government Secretary.

§§ 1405u to 1405w. Repealed. Pub. L. 97-357, title III, § 307, Oct. 19, 1982, 96 Stat. 1709

Section 1405u, act June 22, 1936, ch. 699, § 22, 49 Stat. 1812, related to appointment of an Administrator for Saint Croix to act for Governor.

Section 1405v, act June 22, 1936, ch. 699, § 23, 49 Stat. 1813, related to appointment of such other executive and administrative officers as may be required in discretion of Secretary of the Interior.

Section 1405w, act June 22, 1936, ch. 699, § 24, 49 Stat. 1813, related to appointment of all salaried officers and employees of municipal governments by Governor with advice and consent of municipal council having jurisdiction.

§ 1405w-1. Omitted

CODIFICATION

Section, act July 3, 1945, ch. 262, § 1, 59 Stat. 359, which related to appointment of an executive assistant

to Governor and legal counsel, was superseded by section 1591 of this title. Section was not enacted as part of the Organic Act of the Virgin Islands of the United States which comprises this subchapter.

§ 1405x. Repealed. Pub. L. 97-357, title III, § 307, Oct. 19, 1982, 96 Stat. 1709

Section, act June 22, 1936, ch. 699, § 25, 49 Stat. 1813, related to vesting of judicial power in District Court of Virgin Islands, organization and conduct of a Superior Court, and appeals from Superior Court.

§ 1405y. Repealed. Pub. L. 89-554, § 8(a), Sept. 6, 1966, 80 Stat. 649, 650, 654, 657

Section, acts June 22, 1936, ch. 699, § 26, 49 Stat. 1813; Aug. 5, 1939, ch. 430, 53 Stat. 1203; June 25, 1948, ch. 646, § 28, 62 Stat. 991; Feb. 10, 1954, ch. 6, § 3(a), 68 Stat. 12, related to appointment of a judge of district court, a special judge, district attorney, and court officers.

§§ 1405z to 1406e. Repealed. Pub. L. 97-357, title III, § 307, Oct. 19, 1982, 96 Stat. 1709

Section 1405z, act June 22, 1936, ch. 699, § 27, 49 Stat. 1813, related to two divisions of District Court of Virgin Islands, terms of court, rules of practice, and process.

Section 1406, act June 22, 1936, ch. 699, § 28, 49 Stat. 1814, related to jurisdiction of district court generally.

Section 1406a, act June 22, 1936, ch. 699, § 29, 49 Stat. 1814, related to jurisdiction of district court over crimes committed on the high seas.

Section 1406b, act June 22, 1936, ch. 699, § 30, 49 Stat. 1814, related to appeals from District Court of Virgin Islands.

Section 1406c, act June 22, 1936, ch. 699, § 31, 49 Stat. 1814, related to jury trials in criminal cases.

Section 1406d, act June 22, 1936, ch. 699, § 32, 49 Stat. 1814, related to jurisdiction of inferior courts.

Section 1406e, act June 22, 1936, ch. 699, § 33, 49 Stat. 1815, related to appeals from inferior courts to district court.

§ 1406f. Judicial process; title of criminal prosecutions

All judicial process shall run in the name of “United States of America, scilicet, the President of the United States”, and all penal or criminal prosecutions in the local courts shall be conducted in the name of and by authority of “the People of the Virgin Islands of the United States.”

(June 22, 1936, ch. 699, § 37, 49 Stat. 1817.)

§ 1406g. Repealed. Pub. L. 97-357, title III, § 307, Oct. 19, 1982, 96 Stat. 1709

Section, act June 22, 1936, ch. 699, § 34, 49 Stat. 1815, related to bill of rights of Virgin Islands.

§ 1406h. Taxes, duties and fees as funds for benefit of municipalities; appropriations

All taxes, duties, fees, and public revenues collected in the municipality of Saint Croix shall be covered into the treasury of the Virgin Islands and held in account for said municipality and all taxes, duties, fees, and public revenues collected in the municipality of Saint Thomas and Saint John shall be covered into said treasury of the Virgin Islands and held in account for said municipality: *Provided*, That the proceeds of customs duties, less the cost of collection, and the proceeds of the United States income tax, and the proceeds of any taxes levied by the Congress on the inhabitants of the Virgin Islands,

and all quarantine, passport, immigration, and naturalization fees collected in the Virgin Islands shall be covered into the treasury of the Virgin Islands and held in account for the respective municipalities, and shall be expended for the benefit and government of said municipalities in accordance with the annual municipal budgets. The Municipal Council of Saint Croix may make appropriations for the purposes of said municipality from, and to be paid out of, the funds credited to its account in the treasury of the Virgin Islands; and the Municipal Council of Saint Thomas and Saint John may make appropriations for the purposes of said municipality from, and to be paid out of, the funds credited to its account in said treasury.

(June 22, 1936, ch. 699, § 35, 49 Stat. 1816.)

§ 1406i. Taxes and fees; power to assess and collect; ports of entry; export duties

Taxes and assessments on property and incomes, internal-revenue taxes, license fees, and service fees may be imposed and collected, and royalties for franchises, privileges, and concessions granted may be collected for the purposes of the Government of the Virgin Islands as may be provided and defined by the municipal councils herein established: *Provided*, That all money hereafter derived from any tax levied or assessed for a special purpose shall be treated as a special fund in the treasury of the Virgin Islands and paid out for such purpose only, except when otherwise authorized by the legislative authority having jurisdiction after the purpose for which such fund was created has been accomplished. Until Congress shall otherwise provide, all laws concerning import duties and customs in the municipality of Saint Thomas and Saint John now in effect shall be in force and effect in and for the Virgin Islands: *Provided*, That the Secretary of the Treasury shall designate the several ports and sub-ports of entry in the Virgin Islands of the United States and shall make such rules and regulations and appoint such officers and employees as he may deem necessary for the administration of the customs laws in the Virgin Islands of the United States; and he shall fix the compensation of all such officers and employees and provide for the payment of such compensations and other expenses of the collection of duties, fees, and taxes imposed under the customs laws from the receipts thereof. The export duties in effect on June 22, 1936 may be from time to time reduced, repealed, or restored by ordinance of the municipal council having jurisdiction: *Provided further*, That no new export duties shall be levied in the Virgin Islands except by the Congress.

(June 22, 1936, ch. 699, § 36, 49 Stat. 1816.)

REFERENCES IN TEXT

The customs laws, referred to in text, are classified generally to Title 19, Customs Duties.

§ 1406j. Repealed. Pub. L. 89-554, § 8(a), Sept. 6, 1966, 80 Stat. 649

Section, act June 22, 1936, ch. 699, § 38, 49 Stat. 1817, provided for citizenship of officials and for oath of office.

§ 1406k. Repealed. Pub. L. 97-357, title III, § 307, Oct. 19, 1982, 96 Stat. 1709

Section, act June 22, 1936, ch. 699, § 39, 49 Stat. 1817, related to jurisdiction of Secretary of the Interior and Attorney General.

§ 1406l. Effective date

This subchapter shall take effect June 22, 1936, but until its provisions shall severally become operative as herein provided, the corresponding legislative, executive, and judicial functions of the existing government shall continue to be exercised as now provided by law or ordinance, and the present incumbents of all offices under the Government of the Virgin Islands shall continue in office until their successors are appointed and have qualified unless sooner removed by competent authority.

(June 22, 1936, ch. 699, § 40, 49 Stat. 1817.)

§ 1406m. Short title

This subchapter may be cited as the Organic Act of the Virgin Islands of the United States.

(June 22, 1936, ch. 699, § 41, 49 Stat. 1817.)

CROSS REFERENCES

Provisions of this subchapter not inconsistent with section 1541 et seq. of this title as continued in force and effect, see section 1574 of this title.

SUBCHAPTER III—VIRGIN ISLANDS CORPORATION

§§ 1407 to 1407i. Repealed. Pub. L. 97-357, title III, § 308(e), Oct. 19, 1982, 96 Stat. 1710

Section 1407, act June 30, 1949, ch. 285, § 1, 63 Stat. 350, related to creation of Virgin Islands Corporation under direction of the President of the United States or his representative for promotion of economic development of Virgin Islands.

Section 1407a, act June 30, 1949, ch. 285, § 2, 63 Stat. 351, related to principal offices of Corporation for venue purposes and establishment of branch offices.

Section 1407b, act June 30, 1949, ch. 285, § 3, 63 Stat. 351, set forth authorized activities of Corporation.

Section 1407c, acts June 30, 1949, ch. 285, § 4, 63 Stat. 352; Sept. 2, 1958, Pub. L. 85-913, §§ 1-3, 72 Stat. 1759; June 6, 1972, Pub. L. 92-310, title II, § 234, 86 Stat. 214, related to general powers of Corporation.

Section 1407d, act June 30, 1949, ch. 285, § 5, 63 Stat. 353, related to utilization of other Federal agencies and instrumentalities.

Section 1407e, acts June 30, 1949, ch. 285, § 6, 63 Stat. 353; Sept. 2, 1958, Pub. L. 85-913, § 4, 72 Stat. 1760; Oct. 4, 1961, Pub. L. 87-382, 75 Stat. 812, related to appropriation of money and establishment of a revolving fund.

Section 1407f, act June 30, 1949, ch. 285, § 7, 63 Stat. 353; 1970 Reorg. Plan No. 2, § 102, eff. July 1, 1970, 35 F.R. 7959, 84 Stat. 2085, related to use of funds and limitations thereon, interest payments to Treasury on advances, and contributions to retirement and disability funds.

Section 1407g, acts June 30, 1949, ch. 285, § 8, 63 Stat. 354; Sept. 2, 1958, Pub. L. 85-913, § 5, 72 Stat. 1760, related to authorization of appropriations necessary to cover losses sustained in revenue-producing activities, expenses incurred in non-revenue-producing activities, and an appraisal of necessary working capital.

Section 1407h, acts June 30, 1949, ch. 285, § 9, 63 Stat. 354; Sept. 2, 1958, Pub. L. 85-913, § 6, 72 Stat. 1760, related to Board of Directors of Corporation.

Section 1407i, act June 30, 1949, ch. 285, § 10, 63 Stat. 355; 1970 Reorg. Plan No. 2, § 102, eff. July 1, 1970, 35 F.R.

7959, 84 Stat. 2085, related to transfer of functions, assets, and property of Virgin Islands Company to Corporation.

EFFECTIVE DATE

Act June 30, 1949, ch. 285, § 14, 63 Stat. 356, which provided that act June 30, 1949, ch. 285 [see Short Title note below] become effective June 30, 1949, was repealed by Pub. L. 97-357, title III, § 308(e), Oct. 19, 1982, 96 Stat. 1710.

SHORT TITLE

Act June 30, 1949, ch. 285, § 15, 63 Stat. 356, provided that act June 30, 1949, enacting sections 1407 to 1407i of this title and amending section 1401d of this title and section 846 of former Title 31, Money and Finance, could be cited as the “Virgin Islands Corporation Act”, prior to repeal by Pub. L. 97-357, title III, § 308(e), Oct. 19, 1982, 96 Stat. 1710.

SAVINGS PROVISION

Section 308(e) of Pub. L. 97-357 provided in part: “That nothing in this subsection [repealing sections 1407 to 1407i of this title] shall affect the pension rights of former employees of the Virgin Islands Corporation.”

TRANSFER OF FACILITIES; INVESTMENT INCREASE;
SUPPLY OF ELECTRIC POWER

Pub. L. 85-913, § 7, Sept. 2, 1958, 72 Stat. 1760, authorized the Secretary of the Navy to transfer and convey to the Virgin Islands Corporation, without reimbursement, the power-generating facilities located at the Marine Corps air facility and naval submarine base, Saint Thomas, Virgin Islands, together with all the land, buildings, structures, facilities, distribution lines, fuel tanks, and equipment appurtenant thereto and necessary for the operation thereof, with such transfer to be accomplished not later than June 30, 1969.

DISSOLUTION OF VIRGIN ISLANDS COMPANY

Act June 30, 1949, ch. 285, § 11, 63 Stat. 355, authorized the Secretary of the Interior, the Under Secretary of the Interior, and the Governor of the Virgin Islands, as the stockholders of the Virgin Islands Company, a corporation created by ordinance of the Colonial Council for Saint Thomas and Saint John, Virgin Islands of the United States, to take such steps as may be appropriate to dissolve the Virgin Islands Company, prior to repeal by Pub. L. 97-357, title III, § 308(e), Oct. 19, 1982, 96 Stat. 1710.

SUBCHAPTER IV—PUBLIC HOUSING

§ 1408. Legislative authority to create authorities; appointment of members; powers of authorities

The government of the Virgin Islands, through its legislative assembly, may grant to a public corporate authority existing or to be created through said assembly, exclusive authority to undertake slum clearance, urban redevelopment, urban renewal, and low-rent housing activities within the municipalities of the Virgin Islands. The legislative assembly may provide for the appointment and terms of office of the members of such authority and for the powers of such authority, including authority to accept whatever benefits the Federal Government may make available under the Housing Act of 1949 (Public Law 171, Eighty-First Congress), as amended [42 U.S.C. 1441 et seq.], or any other law, for projects contemplated by this Act, as amended, and to do all things, to exercise any and all powers, and to assume and fulfill any and all obliga-

tions, duties, responsibilities, and requirements, including but not limited to those relating to planning or zoning, necessary or desirable for receiving such Federal assistance, except that such authority shall not be given any power of taxation, nor any power to pledge the faith and credit of the people of the Virgin Islands for any loan whatever.

(July 18, 1950, ch. 466, title III, §301, 64 Stat. 346; Aug. 11, 1955, ch. 783, title I, §107(5), (7), (9), 69 Stat. 638.)

REFERENCES IN TEXT

The Housing Act of 1949 (Public Law 171, Eighty-First Congress), as amended, referred to in text, is act July 15, 1949, ch. 338, 63 Stat. 413, as amended, which is classified principally to chapter 8A (§1441 et seq.) of Title 42, The Public Health and Welfare. For complete classification of this Act to the Code, see Short Title note set out under section 1441 of Title 42 and Tables.

This Act, referred to in text, means act July 18, 1950, ch. 466, 64 Stat. 344, as amended, known as the Territorial Enabling Act of 1950, which enacted this subchapter and sections 480 to 480b, 483a, 483b, 721 to 721b, and 910 to 910b of this title, amended sections 481 to 483 and 722 of this title, and enacted provisions set out as notes under sections 480, 481, and 722 of this title. For complete classification of this Act to the Code, see Tables.

AMENDMENTS

1955—Act Aug. 11, 1955, included urban renewal projects, and inserted “as amended” after “Housing Act of 1949” and after “this Act”.

URBAN RENEWAL ACTIVITIES

Section 107(4) of act Aug. 11, 1955, amended the heading of title III of the Territorial Enabling Act of 1950, this subchapter, to insert the words “urban renewal” in order to make financial assistance available for urban renewal projects.

§ 1408a. Issuance of notes, bonds, and obligations

The legislative assembly may authorize such authority, any provision of the Virgin Islands Organic Act [48 U.S.C. 1405 et seq.] or any other Act of Congress to the contrary notwithstanding, to borrow money and to issue notes, bonds, and other obligations of such character and maturity, with such security, and in such manner as the legislative assembly may provide. Such notes, bonds, and other obligations shall not be a debt of the United States, or of the Virgin Islands or of any municipality or subdivision thereof, other than such authority, nor constitute “bonds and other obligations” within the meaning of sections 1403 to 1403b of this title, or a debt, indebtedness, or the borrowing of money within the meaning of any limitation or restriction on the issuance of notes, bonds, or other obligations contained in any laws of the United States applicable to the Virgin Islands or to any municipal corporation or other political subdivision or agency thereof.

(July 18, 1950, ch. 466, title III, §302, 64 Stat. 346.)

REFERENCES IN TEXT

The Virgin Islands Organic Act, referred to in text, probably means the Organic Act of the Virgin Islands of the United States, act June 22, 1936, ch. 699, 49 Stat. 1807, as amended, which is classified generally to subchapter II (§1405 et seq.) of this chapter. For complete classification of this Act to the Code, see section 1406m of this title and Tables.

§ 1408b. Authorization of loans, conveyances, etc., by government and municipalities

The government of the Virgin Islands, through its legislative assembly, may assist such authority with cash donations, loans, conveyances of real and personal property, facilities, and services, and otherwise, and may authorize municipalities and other subdivisions to make cash donations, loans, conveyances of real and personal property to such authority, and to take other action, including but not limited to, the making available or the furnishing of facilities and services, in aid of slum clearance, urban redevelopment, urban renewal, or low-rent housing projects.

(July 18, 1950, ch. 466, title III, §303, 64 Stat. 347; Aug. 11, 1955, ch. 783, title I, §107(5), 69 Stat. 638.)

AMENDMENTS

1955—Act Aug. 11, 1955, included urban renewal projects.

§ 1408c. Grants-in-aid by Federal Government

Notwithstanding the limitation contained in the last sentence of section 110(d) [42 U.S.C. 1460(d)] or in any other provision of title I [42 U.S.C. 1450 et seq.] of the Housing Act of 1949 (Public Law 171, Eighty-first Congress), as amended, the Secretary of Housing and Urban Development is authorized to allow and credit to such authority as may be created for the Virgin Islands under this Act, as amended, (1) such local grants-in-aid as are otherwise approvable pursuant to the first sentence of said section 110(d) with respect to any slum clearance and urban redevelopment or urban renewal project or projects undertaken by such authority with Federal assistance made available under title I of the Housing Act of 1949, as amended, and (2) such grants-in-aid made or assistance given to the local community by any Federal department or agency pursuant to authority of law other than the Housing Act of 1949 [42 U.S.C. 1441 et seq.] which would, if made or given by a State or local community, be approvable pursuant to said first sentence of section 110(d) with respect to any such project or projects so undertaken.

(July 18, 1950, ch. 466, title III, §304, 64 Stat. 347; Aug. 11, 1955, ch. 783, title I, §107(6)–(9), 69 Stat. 638; May 25, 1967, Pub. L. 90–19, §9, 81 Stat. 22.)

REFERENCES IN TEXT

The Housing Act of 1949, referred to in text, is act July 15, 1949, ch. 338, 63 Stat. 413, as amended, which is classified principally to chapter 8A (§1441 et seq.) of Title 42, The Public Health and Welfare. Title I of the Housing Act of 1949 (Public Law 171, Eighty-first Congress) was classified generally to subchapter II (§1450 et seq.) of chapter 8A of Title 42, and was omitted from the Code pursuant to section 5316 of Title 42 which terminated the authority to make grants or loans under such title I after Jan. 1, 1975. For complete classification of this Act to the Code, see Short Title note set out under section 1441 of Title 42 and Tables.

This Act, referred to in text, means act July 18, 1950, ch. 466, 64 Stat. 344, as amended, known as the Territorial Enabling Act of 1950, which enacted this subchapter and sections 480 to 480b, 483a, 483b, 721 to 721b, and 910 to 910b of this title, amended sections 481 to 483 and 722 of this title, and enacted provisions set out as notes under sections 480, 481, and 722 of this title. For complete classification of this Act to the Code, see Tables.

AMENDMENTS

1967—Pub. L. 90-19 substituted “Secretary of Housing and Urban Development” for “Housing and Home Finance Administrators.”

1955—Act Aug. 11, 1955, included urban renewal projects, and inserted “as amended” after (Public Law 171, Eighty-first Congress), after “this Act”, and after “Housing Act of 1949” in cl. (1).

§ 1408d. Ratification of prior acts

All legislation heretofore enacted by the legislative assembly of the Virgin Islands dealing with any part of the subject matter of this Act and not inconsistent herewith is ratified and confirmed.

(July 18, 1950, ch. 466, title III, § 305, 64 Stat. 347.)

REFERENCES IN TEXT

This Act, referred to in text, means act July 18, 1950, ch. 466, 64 Stat. 344, as amended, known as the Territorial Enabling Act of 1950, which enacted this subchapter and sections 480 to 480b, 483a, 483b, 721 to 721b, and 910 to 910b of this title, amended sections 481 to 483 and 722 of this title, and enacted provisions set out as notes under sections 480, 481, and 722 of this title. For complete classification of this Act to the Code, see Tables.

§ 1408e. Additional powers

Powers granted in this Act shall be in addition to and not in derogation of any powers granted by other law to or for the benefit or assistance of any public corporate authority or municipality.

(July 18, 1950, ch. 466, title III, § 306, 64 Stat. 347.)

REFERENCES IN TEXT

This Act, referred to in text, means act July 18, 1950, ch. 466, 64 Stat. 344, as amended, known as the Territorial Enabling Act of 1950, which enacted this subchapter and sections 480 to 480b, 483a, 483b, 721 to 721b, and 910 to 910b of this title, amended sections 481 to 483 and 722 of this title, and enacted provisions set out as notes under sections 480, 481, and 722 of this title. For complete classification of this Act to the Code, see Tables.

SUBCHAPTER V—INTERNAL DEVELOPMENT

§§ 1409 to 1409j. Repealed. Pub. L. 97-357, title III, § 308(d), Oct. 19, 1982, 96 Stat. 1710

Section 1409, acts Dec. 20, 1944, ch. 615, § 1, 58 Stat. 827; June 30, 1949, ch. 288, title I, § 103, 63 Stat. 380; 1950 Reorg. Plan No. 15, § 1, eff. May 24, 1950, 15 F.R. 3176, 64 Stat. 1267, related to undertaking of certain useful construction projects to assist in internal development of Virgin Islands.

Section 1409a, act Dec. 20, 1944, ch. 615, § 2, 58 Stat. 828, related to availability of funds for studies, plans, etc., for projects authorized.

Section 1409b, acts Dec. 20, 1944, ch. 615, § 3, 58 Stat. 829; 1950 Reorg. Plan No. 15, § 1, eff. May 24, 1950, 15 F.R. 3176, 64 Stat. 1267; July 12, 1982, Pub. L. 97-214, § 10(b)(3), 96 Stat. 175, related to acquisition of lands for projects authorized.

Section 1409c, acts Dec. 20, 1944, ch. 615, § 4, 58 Stat. 829; June 30, 1949, ch. 288, title I, § 103, 63 Stat. 380; 1950 Reorg. Plan No. 15, § 1, eff. May 24, 1950, 15 F.R. 3167, 64 Stat. 1267, related to acceptance of funds and materials from Virgin Islands government for use in connection with projects authorized.

Section 1409d, act Dec. 20, 1944, ch. 615, § 5, 58 Stat. 829; 1950 Reorg. Plan No. 15, § 1, eff. May 24, 1950, 15 F.R. 3176, 64 Stat. 1267, required construction of projects au-

thorized to be by contract, provided that repairs and improvements to existing structures be accomplished by employment of persons without regard to civil-service and classification laws.

Section 1409e, acts Dec. 20, 1944, ch. 615, § 6, 58 Stat. 829; June 30, 1949, ch. 288, title I, § 102, 63 Stat. 380; 1950 Reorg. Plan No. 15, § 1, eff. May 24, 1950, 15 F.R. 3176, 64 Stat. 1267, related to procurement, warehousing and distribution of property, and establishment of a revolving fund for purchase, repairs, etc., of materials and supplies.

Section 1409f, act Dec. 20, 1944, ch. 615, § 7, 58 Stat. 829, made inapplicable to projects authorized the provisions of section 5 of title 41, relating to advertising for bids in purchase of materials and services, where aggregate amount is less than \$500.

Section 1409g, act Dec. 20, 1944, ch. 615, § 8, 58 Stat. 829, related to disability and death benefits for certain employees receiving compensation from funds appropriated under this subchapter, subject to certain exceptions.

Section 1409h, act Dec. 20, 1944, ch. 615, § 9, 58 Stat. 829; 1950 Reorg. Plan No. 15, § 1, eff. May 24, 1950, 15 F.R. 3176, 64 Stat. 1267, related to consideration and settlement of claims for injury to persons and damage to property, and limitations thereon.

Section 1409i, act Dec. 20, 1944, ch. 615, § 10, 58 Stat. 830; 1950 Reorg. Plan No. 15, § 1, eff. May 24, 1950, 15 F.R. 3176, 64 Stat. 1267, related to promulgation of rules and regulations.

Section 1409j, act Dec. 20, 1944, ch. 615, § 11, 58 Stat. 830; 1950 Reorg. Plan No. 15, § 1, eff. May 24, 1950, 15 F.R. 3176, 64 Stat. 1267, related to authorization of appropriations for administrative and other expenses.

ESTIMATES AS NOT CONSTITUTING LIMITATIONS

Act July 31, 1953, ch. 298, title I, § 1, 67 Stat. 275, provided in part that the estimated project costs specified in this subchapter not constitute limitations on amounts that could be expended for such projects.

Similar provisions were contained in acts July 9, 1952, ch. 597, title I, § 101, 66 Stat. 459; Aug. 31, 1951, ch. 375, title I, § 101, 65 Stat. 264.

SUBCHAPTER VI—AGRICULTURAL PROGRAM

§§ 1409m to 1409o. Repealed. Pub. L. 97-357, title III, § 308(f), Oct. 19, 1982, 96 Stat. 1710

Section 1409m, act Oct. 29, 1951, ch. 603, § 1, 65 Stat. 661, related to establishment and maintenance of an agricultural research and extension service program.

Section 1409n, act Oct. 29, 1951, ch. 603, § 2, 65 Stat. 662, related to transfer of functions, property, etc., of the agricultural experiment stations in Virgin Islands from Secretary of the Interior to Secretary of Agriculture.

Section 1409o, act Oct. 29, 1951, ch. 603, § 3, 65 Stat. 662, related to authorization of appropriations and use of funds.

CHAPTER 8—GUANO ISLANDS

Sec.	
1411.	Guano districts; claim by United States.
1412.	Notice of discovery of guano and proofs.
1413.	Completion of proof on death of discoverer.
1414.	Exclusive privileges of discoverer.
1415.	Restrictions upon exportation.
1416.	Regulation of trade.
1417.	Criminal jurisdiction.
1418.	Employment of land and naval forces in protection of rights.
1419.	Right to abandon islands.

§ 1411. Guano districts; claim by United States

Whenever any citizen of the United States discovers a deposit of guano on any island, rock, or key, not within the lawful jurisdiction of any